

**SILVERMANACAMPORA LLP**

Counsel to Kenneth P. Silverman, Esq.  
Interim Chapter 7 Trustee  
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Jericho, New York 11753  
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Anthony C. Acampora, Esq.  
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UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK  
AT BOWLING GREEN

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In re:

SPONGETECH DELIVERY SYSTEMS, INC.,

Chapter 7

Case No.: 10-13647 (SMB)

Debtor.

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**AFFIDAVIT PURSUANT TO LOCAL RULE 1009-1(a)**

Kenneth P. Silverman, Esq., the interim Chapter 7 Trustee (the "Trustee") of SpongeTech Delivery Systems, Inc., the Debtor (the "Debtor"), by his attorneys, SilvermanAcampora LLP, swears as follows:

1. On July 9, 2010 (the "Filing Date"), the Debtor filed a voluntary petition in accordance with Chapter 11 of Title 11 of the United States Code (the "Bankruptcy Code") in the United States Bankruptcy Court for the Southern District of New York. The Debtor did not file any schedules to the voluntary petition at that time.

2. On July 20, 2010, S. Gregory Hays, Esq. ("Hays"), was appointed as the Chapter 11 Operating Trustee of the Debtor's estate.

3. On August 3, 2010, Hays resigned his position and Kenneth P. Silverman, Esq., was appointed as successor Chapter 11 Trustee.

4. After meeting with the Debtor's principal and management team, the Trustee determined that the information provided by the Debtor was unreliable. As such, the Trustee requested Debtor's interim counsel review the Debtor's proposed Schedule F and update the information contained therein. On August 18, 2010, the Trustee filed (i) the updated Schedule F ("Schedule F") with a disclaimer noting that the information supplied reflected the best information currently available to the Trustee and his counsel as supplied by Debtor's interim counsel, (ii) Form

4 - The 20 Largest Unsecured Creditors List, and (iii) a creditor matrix based on the information obtained in the Debtor's Schedule F.

5. Shortly after his appointment, the Trustee caused the Debtor's mail to be redirected to the Trustee's office. Based on the invoices received from the Debtor's creditors, the Trustee learned that certain creditors were erroneously included and others not included in the Debtor's Schedule F to the voluntary petition.

6. Filed herewith is an amendment to the Debtor's Schedule F to reflect the changes as follows: a) the addition of the notation, "Disputed", on all creditors listed on the Debtor's Schedule F that have not provided invoices to the Trustee or the Debtor since the Trustee's appointment and was not reflected in the books and records supplied to the Trustee, his attorneys, or accountants; (b) the addition of certain creditors that have forwarded invoices to the Trustee since his appointment that were not already listed on the Debtor's Schedule F; and (c) the deletion of certain creditors from the Debtor's Schedule F because Debtor's interim counsel concluded that they were not owed any funds from the Debtor.

7. The Trustee amends Schedule F to add the following creditors:

<b>Creditor:</b>
<b>3R Consulting Ltd Guggiweg 11 Zug SWITZERLAND 06301-0000</b>
<b>AAPEX c/o William T. Glasglow Inc. 10729 West 163rd Place Orland Park IL 60467-0000</b>
<b>Added Sales 795 Mittel Drive Wood Dale IL 60191-0000</b>
<b>American Express P.O. Box 53852 Phoenix AZ 85072-0000</b>
<b>Associated Credit Services Inc 105B South Street P.O. Box 9100</b>

<b>Hopkinton MA 01748-0000</b>
<b>Automotive Aftermarket Industry Assoc. Dept. 79385 Baltimore MD 21279-0000</b>
<b>CBS Radio Detroit c/o Frank, Frank 1430 Broadway, Suite 1615 New York NY 10018-0000</b>
<b>Citibusiness 100 Citibank Drive Bldg 1, Fl 1 San Antonio TX 78245-0000</b>
<b>Commerce Technologies P.O. Box 33197 Hartford CT 06150-0000</b>
<b>Deluxe For Business P.O. Box 742572 Cincinnati OH 45274-0000</b>
<b>Dial 800, LLC 9911 West Pico Blvd., Suite 12 Los Angeles CA 90035-0000</b>
<b>Dicon Technologies LLC 100 Dicon Drive Black Creek GA 31308-0000</b>
<b>Florida Department of Revenue General Tax Administration 5050 West Tennessee Street D1 Tallahassee FL 32399-0000</b>
<b>Great Atlantic &amp; Pacific Tea Bank of America Lockbox 6449 6449 Collections Center Drive Chicago IL 60693-0000</b>
<b>Incredible Discoveries 3850 N. Powerline Road Deerfield Beach FL 33073-0000</b>
<b>Kroger 2620 Elm Hill Pike Nashville TN 37214-0000</b>
<b>Leisure Time 2204 Morris Avenue, Suite 300 Union NJ 07083-0000</b>
<b>Manifest Funding Services</b>

<b>P.O. Box 790448 Saint Louis MO 63179-0000</b>
<b>Moshe Mirsky 9 East 40th Street New York NY 10016-0000</b>
<b>New York Football Giants Giants Stadium East Rutherford NJ 07073-0000</b>
<b>Norman Moskowitz 71-20 Harrow Street Forest Hills NY 11375-0000</b>
<b>Payment Alliance International 1665 Palm Beach Lakes Blvd. Suite 200 West Palm Beach FL 33401-0000</b>
<b>RMF Associates 1395 Beach Street Atlantic Beach NY</b>
<b>Specialty Equipment Market P.O. Box 4910 Diamond Bar CA 91765-0000</b>
<b>Techdepot P.O. Box 33074 Hartford CT 06150-0000</b>
<b>Tel Messenger Service Inc. 64 Fulton St., 8th Floor New York NY 10038-0000</b>
<b>The Phillies One Citizens Bank Way Philadelphia PA 19148-0000</b>
<b>UPS/UPS SCS Chicago 28013 Network Place Chicago IL 60673-0000</b>
<b>Verizon Wireless P.O. Box 408 Newark NJ 07101-0000</b>
<b>Wakefern Food Corporation P7-130 Product Reclamation 33 Northfield Avenue Edison NJ 08818-0000</b>
<b>Yeshiva Tifereth Moshe 83-06 Abington Road Kew Gardens NY 11415-0000</b>

8. The Trustee amends Schedule F to remove the following creditors:

<b>Creditor:</b>
<b>Barry Kolevzon</b> <b>860 Birch Lane</b> <b>Irvington, NY 10533</b> <b>(Moved to Schedule E)</b>
<b>Commissioner of Taxation &amp; Finance</b> <b>P.O. Box 4128</b> <b>Binghamton, NY 13902-4128</b> <b>(Moved to Schedule E)</b>
<b>Ira Minkoff</b> <b>726 Truman Avenue</b> <b>East Meadow, NY 11554</b> <b>(Moved to Schedule E)</b>
<b>Peter J. Klein</b> <b>136-59 71<sup>st</sup> Road</b> <b>Flushing, NY 11367</b> <b>(Moved to Schedule E)</b>
<b>Sterling Factor</b> <b>500 Seventh Avenue</b> <b>New York, NY 10018</b> <b>(Deleted)</b>

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9. An amended mailing matrix reflecting the changes referred to hereinabove is being filed simultaneously herewith.

Dated: Jericho, New York  
November 23 2010

SilvermanAcampora LLP  
Counsel to Kenneth P. Silverman, Esq.,  
Interim Chapter 7 Trustee

By: s/Anthony C. Acampora  
Anthony C. Acampora  
A Member of the Firm  
100 Jericho Quadrangle, Suite 300  
Jericho, New York 11753  
(516) 479-6300

Sworn to before me this  
23rd day of November, 2010

s/Lynne M. Manzollilo  
Notary Public

Lynne M. Manzollilo  
Notary Public, State of New York  
No. 01MA6204014  
Qualified in Suffolk County  
Commission Expires April 13, 2013